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Approved For Release 2000/05/08 : CIA-RDP78-05244A000300030001-1

19 June 1981

REVISION NO. 7: Chart and Description of Accounts,  
Office of Finance

SUBJECT: Revised Pages 35, 48, and 103; Pages 36, 47, and  
104 Reprinted Without Change (U)

1. The Chart and Description of Accounts, Office of Finance  
is revised effective 1 July 1981 as follows:

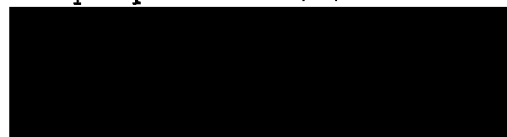
Revised Accounts

Account 1411 - Advances - Travel and Administrative  
Account 1442 - Miscellaneous Operational Advances  
Account 3162 - Due to Public Service Aid Society (U)

2. The description of accounts 1411 and 1442 is revised to  
clarify the kinds of advances which should be included in them.  
Account 3162 is revised to include contributions resulting from  
withholdings from the compensation of employees. (U)

3. The second part of Account 1411, all of Account 1441 -  
Progress Payments to Industrial Contractors, and all of account  
3163 - Due to Agency Personnel - Payment Deferred have been  
reprinted without change since they were printed on the reverse  
side of the revised accounts. (U)

4. The attached revised pages and pages reprinted without  
change should be substituted for the existing pages. This  
revision notice should be filed with the Chart and Description of  
Accounts, Office of Finance for reference purposes. (U)



AD/PP/OF

Attachments as Stated

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1411 - Advances - Travel and Administrative (U)

This debit balance account represents the balance of funds advanced to Agency personnel to cover expenses to be incurred by the advancee in connection with travel and/or performance of other official duties of an administrative nature. This account will be limited to advances for which accountings or refunds will be made to headquarters. All such advances are to be accounted for in full by the predetermined due date. A subsidiary account will be maintained for each individual. Continuing advances for travel and advances for administrative imprest funds (Account 1412), advances for medical expenses covered by Agency endorsed hospitalization plans (Account 1414), and miscellaneous operational advances (Account 1442) will not be charged to this account. (U)

Debit this account with:

- (a) Funds advanced to Agency personnel for which accountings will be made to headquarters (contra to Account 1103, 1104, 1123, 1124, 1125, or 1126). (U)
- (b) Value of transportation tickets furnished Agency personnel for which accountings will be made to headquarters (contra to Account 3142). (U)
- (c) Amounts of such advances made by a field station when the accountability is transferred to headquarters (contra to Account 1452 or 1453). (U)

Credit this account with:

- (a) Amounts refunded or accounted for by the individual (contra to Account 1104, 1105, 1412, 1416, 1417, 1453, 1902, 3163, or 3414). (U)
- (b) Amounts of advances in this account for which accountability is transferred to a field station or base (contra to Account 1452). (U)
- (c) Amounts of advances in this account written off (contra to Account 4221). (U)
- (d) Amounts in this account which remain uncollected or unaccounted for after the individual involved separates from the Agency (contra to Account 1415). (U)

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1411

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(d) Amounts of credit balances in this account transferred to a field station or base for disposition (contra to account 1452).

(e) Disallowed portion of transportation tickets purchased by Agency GTR's (contra to account 4221).

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1441

1441 - Progress Payments to Industrial Contractors

This debit balance account represents the balance of reimbursements by headquarters to industrial contractors for costs incurred pending delivery of equipment under contract. A subsidiary account will be maintained for each contract, task or work order, as appropriate.

Debit this account with:

(a) Amounts of disbursements made to contractors for progress payments as authorized in the contracts (contra to account 1125).

Credit this account with:

(a) Amounts previously debited upon completion and receipt of equipment under the contract as evidenced by receiving reports (contra to account 4223).

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3162

3162 - Due to Public Service Aid Society (U)

This credit balance account represents the amount due the Public Service Aid Society for withholdings from the compensation of employees for contributions to the Public Service Aid Society Campaign, contributions collected at field installations, and repayments collected at field installations on behalf of PSAS.  
(U)

Debit this account with:

- (a) Amount of funds paid to PSAS (contra to Account 1123 or 1125). (U)
- (b) Amount of short-term emergency loans granted to field employees on behalf of PSAS (contra to Account 1452). (U)

Credit this account with:

- (a) Amounts withheld from compensation of employees for PSAS (contra to Account 4221). (U)
- (b) Amounts collected by the Office of Finance for the account of PSAS (contra to Account 1105). (U)
- (c) Amounts representing contributions to PSAS collected by field installations (contra to Account 1452). (U)

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3163

3163 - Due to Agency Personnel - Payment Deferred

This credit balance account represents the Agency's liability for amounts due to agents and certain other Agency personnel. A subsidiary account will be maintained for each individual.

Debit this account with:

(a) Amounts in this account when the related funds are disbursed or when the related liability is transferred to a field station for payment (contra to account 1103, 1123, 1125, 1126 or 1452).

(b) Amounts in this account representing funds withheld from salary, upon determination that such funds are not to be paid (contra to account 4221 as a refund to the appropriation of the year in which originally charged).

Credit this account with:

(a) Amount of liability for such amounts due (contra to account 1452 or 4221).

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